

Exhibit E

Estimated Staffing and Budget Plan

**STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD AUGUST 1, 2023 THROUGH OCTOBER 31, 2023**

POSITION	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD	RANGE OF RATES
Partners	Four (4)	\$820.00-\$1,150.00
Associates	Five (5)	\$395.00-\$625.00
Paralegals	Three (3)	\$275.00-\$310.00
Legal Assistants	Two (2)	\$200.00

**ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD AUGUST 1, 2023 THROUGH OCTOBER 31, 2023**

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES¹	HOURS BILLED	FEES SOUGHT
B110 - Asset Analysis and Recovery	10.00	\$5,750.00	11.30	\$6,434.50
B112 - Asset Disposition	50.00	\$28,750.00	55.30	\$37,668.50
B114 - Assumption/Rejection of Leases and Contracts	25.00	\$14,375.00	26.10	\$15,258.00
B116 - Avoidance Action Analysis	10.00	\$5,750.00	0.00	\$0.00
B118 - Board of Directors Matters	5.00	\$2,875.00	0.00	\$0.00
B119 - Budgeting	10.00	\$5,750.00	0.00	\$0.00
B120 - Business Operations	100.00	\$57,500.00	70.70	\$46,356.00
B122 - Case Administration	100.00	\$57,500.00	59.00	\$32,040.00
B124 - Claims Administration & Objections	150.00	\$86,250.00	127.70	\$90,261.00
B126 - Employee Benefits/Pensions	10.00	\$5,750.00	0.40	\$341.50
B128 - Fee/Employment Objections	0.00	\$0.00	0.00	\$0.00
B130 - Financing/Cash Collateral	10.00	\$5,750.00	1.20	\$984.00
B134 - Hearings	200.00	\$115,000.00	161.70	\$97,401.00
B135 - Litigation	550.00	\$316,250.00	561.70	\$328,494.50
B138 - Committee Meetings/Communications	5.00	\$2,875.00	0	\$0.00
B140 - Creditor Inquiries	15.00	\$8,625.00	9.50	\$6,987.50
B141 - Lien Investigation	10.00	\$5,750.00	0.00	\$0.00
B142 - Non-Working Travel	0.00	\$0.00	0.00	\$0.00
B146 - Plan and Disclosure Statement (including Business Plan)	200.00	\$115,000.00	132.10	\$90,234.50
B148 - Real Estate	10.00	\$5,750.00	0.00	\$0.00
B149 - Valuation	10.00	\$5,750.00	0.00	\$0.00

¹ Estimated fees based on an average hourly rate of \$575.

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES¹	HOURS BILLED	FEES SOUGHT
B150 - Relief from Stay/Adequate Protection Proceeding	20.00	\$11,500.00	13.70	\$9,027.00
B151 - Schedules/Operating Reports	100.00	\$57,500.00	153.70	\$83,790.00
B152 - Tax Issues	10.00	\$5,750.00	0.00	\$0.00
B154 - LRC Retention Applications & Disclosures	5.00	\$2,875.00	0.10	\$82.00
B155 - Non-LRC Retention Applications & Disclosures	75.00	\$43,125.00	72.70	\$47,452.50
B156 - LRC Fee Applications	100.00	\$57,500.00	183.20	\$115,393.50
B157 - Non-LRC Fee Applications	100.00	\$57,500.00	95.40	\$47,881.00
B160 - Examiner	50.00	\$28,750.00	22.70	\$17,960.00
TOTAL	1940.00	\$1,115,500.00	1758.20	\$1,074,047.00